G. R. S. IX-5]

Previous references.

~~191~~ 1881 .

(S. R)

Later references.

File No. 8 of 1881

Serial Nos. 1—4

(1V)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1- 4

Part B for Nov. 1881

SUBJECT.

Realisations of Mohatarfa from Toddy Shop-Keepers

W D 88—GPB—50,000—24-7-16

Frames

125

1881.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 1st November 1881.

No. 6105-1
17

Regarding the issue of toddy retail sa
licenses through the Toddy Contractors.

Mysore Government Press, Bangalore.—8-11-81.—75.

Proceedings of the Dewan to His Highness the Maha Raja of Mysore, (Revenue),—dated 1st November 1881.

READ—

Letter No. 1833—555 of the 18th October 188 om the Deputy Commissioner of the Hassan Dis-
trict, regarding the issue of toddy retail sal censes by the contractors.

No. 6105-14—179, DATE 1ST NOVEMBER 1881.

ORDER THEREON.—The toddy sellers s nd on a very different footing from the
arrack sellers. They are entirely the serv s of the renter who is responsible for
a fixed rent, and who can remove the sellers his pleasure, the Deputy Commissioner
simply issuing the licenses to such persons s he renter may name, he having a con-
trol over the locality and number of the re shops. He may also object to licenses
being given to any persons of known bad c acter or who have been guilty of any
breach of the rules. The licenses should t efore be furnished to the renters who
are to apply for them and who will issue th ame to their retail vendors. The ar-
rack retail shops on the other hand (*vide* ter of Advertisement, Para IX) are under
the management of the Deputy Commission

Secretary.

To—The Deputy Commissioner of Hassan.
The Deputy Commissioners of other Districts.
Messrs. Davy & Co.
Messrs. Smith & Co.

(General Serial No. 29.)

OFFICE OF THE RESIDENT MYSORE.
7356
3.12.81.
286.

1882

From

The Dy Commissr

Section S R To
File No 8 — 15 — 1
Serial No 1

The Secretary to the ~~Chief Commissioner~~ Dewan *of Mysore,* Revr *Department.*

Dated 30th Novr 1882

Despatched

Received

Enclosures No.

General No. 501. *No.* 1 } 1882-83.

Requests to know which of the sellers appointed by the Toddy contractor should be held responsible for the Incidental tax imposed on Toddy Shops &c—

Ans. Yes.

Dr

Dy Commrs Office
Chittaldroog Distt
Dated 30th Novr 82

C No 501.

To The Secretary to the Dewan
Revl Dept

Sir,

Adverting to Dewans Prol: No 6105-14/179 off the 1st Instant, I have the honor to state that Licenses will as directed be issued to such retail Vendors of Toddy as the Contractor may name; but as the toddy Sellers are likely to be constantly changed by the Contractor at his will and pleasure, a difficulty arises as to which of the Sellers appointed by the Contractor should be held responsible for the Moharturfa tax imposed on the Toddy shop. I therefore request you will be good enough to obtain the Dewans Orders on the subject.

Ent in file

I have the honor &c
Sgd Abdul Khader
Dy Commr

True copy

D Ramanuja Rz
For Dy Commr

BM.

(General Serial No. 29.)

1882

From The Secretary to the Chief Commissioner of Mysore, Bangalore

Section SR
File No 8 - 1882 To
Serial No 2

The ~~Secretary to the Chief~~ Deputy Commissioner of ~~Mysore~~, Chitaldroog

Dated 12th
Despatched Decr
Received

Enclosures No.

General No. 7254 / No. 89 } 1882-83.

His letter No 501 of 30th Ultimo -

In reply has the honor to state that the Abkari Contractor will be ultimately held responsible for the Excise duty due by the Arrack Shop Keeper who under the Proceedings of this office quoted by the Dy Comr, is a servant of the Contractor, who can remove and appoint the sellers at his pleasure

By Order
Sgd/ R. Vijiendra Row
Secretary

True Copy

D Ramachandra
for Dy Comr

No. 858/257

Kapan District,
Deputy Commissioner's Office.
Dated. 14th June 1882.

To,

The Secretary to the
Dewan of Mysore,
Revenue Department.

Sir,

I have the honor to solicit the instructions of the Dewan as to whether the payment of a license fee exempts Arrack Vendors from paying the usual Mohaturfa tax on their shops. The practice in this District would seem to be that such shops generally do not pay any tax for the trade, while a tax is imposed on all toddy shops, but in the case of the latter as also of the Ganja shops it must be noticed that they do not pay any license fee. But during the Jamabandi of the Bilur Taluk for the year 1880-81, the Mohaturfa tax was imposed on a Vendor

named Lakshmi by Col. Hill, and her son now objects to pay it.

The forms of licenses for the sale of ganja and toddy expressly state that shops are subject to payment of usual Mohatarfa tax, whereas the licenses for the vend of arrack contain no such provision.

Under these circumstances it seems desirable that a definite ruling should be laid down by Government on the subject, for general observance. It has only to be added that the Mohatarfa taxation goes partly to the credit of the Municipalities in those places where such institutions have been established, while the license fees do not contribute to those funds at all. The question now submitted for orders has therefore to be considered with reference to whether the sale of the arrack should not form a source

Section 87

File No 8—1281

Serial No 4

To

From

Messrs

Davy Brothers Co.

Abkaris Contrs

Received

on 13th July 82

No 142

Bring to notice that Seve
Amildars have demand
the Mohatarfa tax dire
several Toddy shops. q

No. 142

From:

Messrs. Davy Moorddappa & Co.
Govt. Library Contractors
Cash Due

To

The Dewan
Bangalore.

Sir.

Referring to your proceedings No. 7254-81. of the 12th December 1881 we have the honor to bring to your notice that several Coolies Lines Godowns &c. demanded the Moohturfa Tax due on sewer is most unusual, as we have never before been held responsible for it, nor according to our Contract Bond are we in any way liable.

The shops usually are held by individuals of the poorer class, and the risk and difficulty we have in obtaining our Rents are very great, but to saddle us with the liability for the Moohturfa Tax is an additional burden which we trust you will be pleased to allow to be collected as hitherto.

We have the honor to be

Sir

Your most obt. Servants.

Davy Moorddappa & Co

13th July 1882
Seyssore